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IT IS SO ORDERED.

Dated: August 26, 2016




C. Kathryn Preston
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO – EASTERN DIVISION**

In re: Janet Heeter : Case No. 16-52208
:
Debtor. : Chapter 13
:
: Judge Preston

**AGREED ORDER GRANTING DEBTOR’S MOTION TO AVOID TAX LIENS
[DOC. NO. 33]**

This matter came before the Court upon Debtor’s Motion to Avoid Liens Against Real Estate Located at 521 E. Main Street, Circleville, Ohio 43113 [Doc. No. 33]. Debtor and Creditor State of Ohio Department of Taxation (“DOT”) having reached an agreement as to the issues raised in the Motion related to DOT’s liens, it is hereby **ORDERED** that:

1. There exists insufficient equity in the subject real estate located at 521 E. Main Street, Circleville, Ohio 43113 at 521 E. Main Street, Circleville, Ohio 43113 to deem secured the following tax liens of DOT (the “Tax Liens”): Case No. 2015 SL 1158 filed on December 11, 2015 with the Pickaway County Clerk of Courts; Case No. 2016 SL 0006 filed on January 19, 2016 with the Pickaway County Clerk of Courts; and Case No. 2016 SL 0068 filed on

February 5, 2016 with the Pickaway County Clerk of Courts. Therefore, pursuant to the provisions of 11 U.S.C. § 506(a) and (d), the Tax Liens are unsecured and avoided.

2. The releasing of the Tax Liens will not occur until the Chapter 13 Bankruptcy is discharged and after all plan payments have been made. The Tax Liens will not be released upon a hardship discharge or a conversion of the case to one under Chapter 7.

3. In the event that any entity, including the holder of the first lien on the subject property, forecloses on its security interest and extinguishes DOT's Tax Liens prior to the Debtor's completion of the Chapter 13 Plan and receipt of a Chapter 13 discharge, DOT's Tax Liens shall attach to the surplus proceeds of the foreclosure sale for the full amount of the Tax Liens balance at the time of the sale.

4. DOT's proof of claim for the amount owed under the Tax Liens shall be paid pursuant to the provisions of the confirmed Chapter 13 plan.

5. In the event DOT fails to timely release the Tax Liens upon the issuance of a Discharge, not including a hardship discharge in the Chapter 13 case or a conversion to one under Chapter 7, Debtor may cause a certified copy of this Order to be filed with the Pickaway County Common Pleas Court which filing shall constitute a complete and full release of the Tax Liens therein recorded.

IT IS SO ORDERED.

APPROVED & SUBMITTED BY:

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